

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF TENNESSEE  
NORTHERN DIVISION (KNOXVILLE)**

CIC Services, LLC,

*Plaintiff,*

v.

INTERNAL REVENUE SERVICE;  
MICHAEL FAULKENDER, in his official capacity as Acting Commissioner of the Internal Revenue Service; U.S. DEPARTMENT OF TREASURY; and UNITED STATES OF AMERICA,

*Defendants.*

Case No. 3:25-cv-146-TRM-JEM

**REPORT OF THE PARTIES' PLANNING MEETING**

**1. Participants.** The following persons participated in a conference on May 16, 2025:

- Cameron T. Norris, Matt Pociask, Adam R. Webber, Kenneth A. Lazarus, representing Plaintiff, CIC Services, LLC.
- Moira Goodwin and Adam S. Domitz, representing Defendants, Internal Revenue Service, Michael Faulkender, in his official capacity as Acting Commissioner of the Internal Revenue Service, U.S. Department of Treasury, and United States of America.

**2. Initial Disclosures.** The parties stipulate that initial disclosures are not required. Fed. R. Civ. P. 26(a)(1)(B)(i) (exempting “an action for review on an administrative record”).

**3. Discovery Plan.** The parties agree that discovery is not necessary, as this APA case turns on questions of law and the administrative record.

**4. Other Items:**

- (a) The parties stipulate that an answer to Plaintiffs’ complaint is not required.
- (b) The parties do not ask to meet with the Court before the scheduling order.
- (c) The parties do not request any pretrial conferences.
- (d) The final date for CIC to amend its complaint or join parties should be 10 days after the administrative record is filed.
- (e) CIC agrees it will not file a preliminary-injunction motion in this case. The Government agrees to produce the administrative record to CIC and file a certified list of its contents

with the Court no later than June 30, 2025. If the parties disagree over the contents of the administrative record, they will work together to resolve those disagreements as soon as practicable. The parties will work together to determine the best way to provide the full record to the Court, once its contents are determined.

- (f) The parties see no prospect for settlement. They fundamentally disagree about the legality of the IRS's final rule and accompanying regulations, and the issues raised in the complaint are unable to be resolved through settlement.
- (g) No alternative dispute resolution procedure would enhance the prospect of settlement.
- (h) This APA case should be resolved on cross-motions for summary judgment. *See Audubon Naturalist Soc'y of the Cent. Atl. States, Inc. v. U.S. Dep't of Transp.*, 524 F. Supp. 2d 642, 660 (D. Md. 2007) ("Because claims brought under the APA are adjudicated without a trial or discovery, on the basis of an existing administrative record, such claims are properly decided on summary judgment."). The parties propose the following schedule for their cross-motions for summary judgment:
  - a. CIC will file a motion for summary judgment by August 14, 2025;
  - b. The Government will file a combined response and cross-motion for summary judgment by September 15, 2025;
  - c. CIC will file a combined response and reply by October 15, 2025;
  - d. The Government will file a reply by November 14, 2025.
- (i) To allow full presentation of the issues, the parties request that the page limit for motions and responses be increased to 35 pages and the page limit for replies be increased to 25 pages.
- (j) Because the case will not go to trial, the parties should not file Rule 26(a)(3) witness lists, designations of witnesses whose testimony will be presented by deposition, or exhibit lists.
- (k) Because this case will not go to trial, the parties will not make objections under Rule 26(a)(3).
- (l) Because this case will not go to trial, the parties have no proposed trial date or estimated trial length.
- (m) The parties have no other matters to address at this time.

Dated: May 16, 2025

/s/ Matt Pociask

Matt Pociask\*  
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Respectfully submitted,

/s/ Moira Goodwin

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*Counsel for Defendants*

**CERTIFICATE OF SERVICE**

I hereby certify that I filed this document through the Court's CM/ECF system on May 16, 2025, which will automatically serve counsel for all parties.

/s/ Matt Pociask  
Matt Pociask